

Summary of Paper: [How Do Online Conflict Disclosures Support Enforcement? Evidence from Personal Financial Disclosures and Public Corruption](#)

What is this Study About?

This study investigates whether making public officials' personal financial disclosures (PFDs) available online helps federal prosecutors detect and prosecute corruption. It examines how access to PFDs—documents that show financial conflicts of interest—impacts law enforcement efforts, particularly at the local level in the United States.

What are the major findings of the study?

The study finds that when local officials' PFDs are posted online, the number of corruption cases referred for prosecution more than doubles (from 3 to 7.7 cases per district-year), and the likelihood that a referred case is prosecuted increases from 33% to 51%. These effects are strongest in places with robust internal oversight and do not appear for state officials, who may influence how disclosure rules are applied.

Why is the study important to accounting professionals?

This research highlights the power of disclosure in detecting corruption—a key issue in both public governance and financial oversight. Accounting professionals involved in ethics, compliance, or public sector work can use this evidence to support advocacy for transparency initiatives and digital access to financial reports.

Also, what is the impact on professional practice and society at large?

Online PFDs reduce costs for investigators and the public to access critical information, making it easier to detect conflicts of interest early. This supports more covert, timely, and effective enforcement, enhancing public trust and accountability. It also suggests broader benefits of digital transparency in both public and private sectors.